



CORPORATION SERVICE COMPANY

RECORDATION NO. 26325 FILED

MAY 09 '06

11-32 AM

SURFACE TRANSPORTATION BOARD



May 6, 2006

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423
Barbara.saddler@stb.dot.gov

RE: 087203/005

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 2, 2006 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING, INC.**
1211 Avenue of the Americas, 20th Floor New York, NY 10036

Lessee: **DIAL & COMPANIES, INC.**
3340 Camp Bowie Blvd Ft Worth, TX 76107

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING, INC.** and Lessee: **DIAL & COMPANIES, INC.** covering 94 coal hoppers with reporting marks and numbers – GALX 6001 - GALX 6095 – INCLUSIVE.

Please file this memorandum as a PRIMARY document and return one (1) stamped original to my attention. A check covering the filing fee of thirty-three dollars (\$33.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-995-5071 x 3813.

Thank you for your prompt assistance.

Sincerely,

April O'Shea
Motor Vehicle Specialist



CORPORATION SERVICE COMPANY*

Attn: Karen January
Surface Transportation Board
Recordation Office
1925 K Street NW, Ste 70
Washington, DC 20423



RE: Additional Checks for STB Filings

Order#'s: 087203/005, 087241/005, 087169/005, 087272/005, 087378/005 and
087387/005

Karen,

Per your request, I have attached new checks for the above referenced requests in the amount of \$34.00. Let me know if any additional information is needed.

Sincerely,

April O'Shea
Corporation Service Company
801 Adlai Stevenson Drive
Springfield, IL 62703
800-995-5071 x 3813

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 2nd day of February 2006, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and DIAL & COMPANIES, INC., a Texas corporation, with an address at 3340 Camp Bowie Boulevard, Fort Worth, TX 76107 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Net Railcar Lease (the "Lease") dated as of 2/2/06 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: William P. O'Brien
Name: William P. O'Brien
Title: Vice President

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

DIAL & COMPANIES, INC.

By: Russell D. Dial
Name: Russell D. Dial
Title: Vice President

Schedule A

Number of Cars		Equipment Description			
94		4,300 C.F. aluminum bottom discharge coal hopper			
1	GALX	6001	53	GALX	6054
2	GALX	6002	54	GALX	6055
3	GALX	6003	55	GALX	6056
4	GALX	6004	56	GALX	6057
5	GALX	6005	57	GALX	6058
6	GALX	6006	58	GALX	6059
7	GALX	6007	59	GALX	6060
8	GALX	6008	60	GALX	6061
9	GALX	6009	61	GALX	6062
10	GALX	6010	62	GALX	6063
11	GALX	6011	63	GALX	6064
12	GALX	6012	64	GALX	6065
13	GALX	6013	65	GALX	6066
14	GALX	6014	66	GALX	6067
15	GALX	6015	67	GALX	6068
16	GALX	6016	68	GALX	6069
17	GALX	6017	69	GALX	6070
18	GALX	6018	70	GALX	6071
19	GALX	6019	71	GALX	6072
20	GALX	6020	72	GALX	6073
21	GALX	6021	73	GALX	6074
22	GALX	6022	74	GALX	6075
23	GALX	6023	75	GALX	6076
24	GALX	6024	76	GALX	6077
25	GALX	6025	77	GALX	6078
26	GALX	6026	78	GALX	6079
27	GALX	6027	79	GALX	6080
28	GALX	6029	80	GALX	6081
29	GALX	6030	81	GALX	6082
30	GALX	6031	82	GALX	6083
31	GALX	6032	83	GALX	6084
32	GALX	6033	84	GALX	6085
33	GALX	6034	85	GALX	6086
34	GALX	6035	86	GALX	6087
35	GALX	6036	87	GALX	6088
36	GALX	6037	88	GALX	6089
37	GALX	6038	89	GALX	6090
38	GALX	6039	90	GALX	6091
39	GALX	6040	91	GALX	6092
40	GALX	6041	92	GALX	6093
41	GALX	6042	93	GALX	6094
42	GALX	6043	94	GALX	6095
43	GALX	6044			
44	GALX	6045			
45	GALX	6046			
46	GALX	6047			
47	GALX	6048			
48	GALX	6049			
49	GALX	6050			
50	GALX	6051			
51	GALX	6052			
52	GALX	6053			